

Article - Local Government

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§21–508.

(a) The governing body of a county may provide for the imposition of an ad valorem or special tax on all real and personal property in a special taxing district at a rate or amount designed to provide adequate revenue:

(1) to pay the principal of, interest on, and any redemption premium on any bonds;

(2) to replenish any debt service reserve fund;

(3) for any other purpose related to the ongoing expenses of or security for bonds;

(4) to pay costs of infrastructure improvements located in or supporting a transit-oriented development or a State hospital redevelopment;

(5) to pay costs of operating and maintaining infrastructure improvements located in or supporting a transit-oriented development or a State hospital redevelopment; or

(6) to secure payment by the county of its obligations under an agreement described in § 21–503(b) of this subtitle.

(b) Ad valorem taxes under this subtitle shall be imposed in the same manner, on the same assessments, for the same period, and as of the same date of finality as required for county property taxes in the special taxing district.

(c) (1) As an alternative to imposing ad valorem taxes under this subtitle, the governing body of a county may impose special taxes in accordance with this subsection on property in a special taxing district.

(2) In determining the basis for and amount of a special tax, the cost of an improvement may be calculated and imposed:

(i) equally per front foot, lot, parcel, dwelling unit, or square foot;

(ii) according to the value of the property, with or without regard to improvements on the property; or

(iii) in any other reasonable manner that results in a fair allocation of the cost of the infrastructure improvements.

(3) The governing body of a county may enact an ordinance or a resolution for:

(i) the maximum amount of a special tax to be imposed on any parcel;

(ii) the tax year or other date after which further special taxes under this subtitle may not be imposed on a parcel; and

(iii) whether, and the circumstances under which, a special tax on a parcel may be increased because of delinquency or default by the owner of that parcel or by the owner of any other parcel.

(4) By ordinance or resolution, the governing body of a county may establish procedures allowing for the prepayment of special taxes under this subtitle.

(5) A special tax imposed under this subtitle shall:

(i) unless otherwise provided in an ordinance or a resolution, be collected and secured in the same manner as general ad valorem taxes; and

(ii) in the case of delinquency, be subject to the same penalties, procedure, sale, and lien priority as general ad valorem taxes.

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